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forming a source region and a drain region in the substrate, and

said step of forming the first insulator film and the first gate electrode comprises the sub-steps of:

forming a third insulator film at the regions from which the third film have been removed; and

5 forming the first gate electrode on the first insulator film and above the region from which the first insulating film and the second film have been removed,

10 whereby the first gate electrode is formed above said at least one of said plurality of regions, and a second gate electrode made of the second film is formed above a region other than said at least one of said plurality of regions.

15 3. A method according to claim 2, wherein the step of forming the first insulator film and the first gate electrode includes sub-steps of removing the other parts of the third film being left and forming a conductive film on the regions from which the other parts of the third film have been removed, the
20 conductive film connecting the first gate electrode and the second gate electrode.

25 4. A method according to claim 3, wherein the sub-step of forming the conductive film forms the conductive film such that the conductive film contacts sides of the first and second gate electrodes.

5. A method according to claim 3, wherein said sub-step of forming the conductive film removes upper

parts of the first and second gate electrodes, along with the other parts of the third film being left, and then forms the conductive film on the regions from which the upper parts of the first and second gate electrodes have been removed such that the conductive film connects an upper surface of the first gate electrode and an upper surface of the second gate electrode.

6. A method according to claim 2, wherein the step of forming the first film and the second film comprises sub-steps of:

forming the first film on the substrate and forming the second film on the first film;

removing a part of the first film and a part of the second film from a region other than the plurality of regions;

forming the second insulator film in the region from which the part of the first film and the part of the second film have been removed; and

etching an upper part of the second insulator film to a level lower than the upper surface of the second film.

7. A method according to claim 1, in which said step of forming the first film and the second film comprises the sub-steps of:

forming a second insulator film surrounding said plurality of regions, said second insulator film

having an upper surface located at a level lower than
an upper surface of said second film;

forming a third film on the second insulator
film;

5 removing parts of the third film, thereby
leaving the first film and the second film on said
plurality of regions and leaving the other parts of the
third film around the regions; and

10 forming a source region and a drain region in
the substrate, and

said step of forming the first insulator film and
the first gate electrode comprises the sub-steps of:

forming a third insulator film on the regions
from which parts of the third film have been removed;

15 forming the first insulator film in the
region from which the first insulting film and the
second film have been removed; and

forming the first gate electrode on the first
insulator film, and

20 which further comprises a step of removing the
first film and second film from the plurality of
regions except at least one of said plurality of
regions, thereby forming a fourth insulator film on the
regions from which the first film and second film have
25 been removed and forming a second gate electrode on the
fourth insulator film,

wherein the first gate electrode is formed above

said at least one of said plurality of regions, and the second gate electrode is formed above a region other than said at least one of said plurality of regions.

8. A method according to claim 7, wherein the
5 step of forming the first insulator film and the first gate electrode includes sub-steps of removing the other parts of the third film being left and forming a conductive film on the regions from which the other parts of the third film have been removed, the conduc-
10 tive film connecting the first gate electrode and the second gate electrode.

9. A method according to claim 8, wherein the
sub-step of forming the conductive film forms the
conductive film such that the conductive film contacts
15 sides of the first and second gate electrodes.

10. A method according to claim 8, wherein said
sub-step of forming the conductive film removes upper
parts of the first and second gate electrodes, along
with the other parts of the third film being left, and
20 then forms the conductive film on the regions from which the upper parts of the first and second gate electrodes have been removed such that the conductive film connects an upper surface of the first gate
electrode and an upper surface of the second gate
25 electrode.

11. A method according to claim 7, wherein the
step of forming the first film and the second film

comprises sub-steps of:

forming the first film on the substrate and
forming the second film on the first film;

5 removing a part of the first film and a part of
the second film from a region other than the plurality
of regions;

10 forming the second insulator film in the region
from which the part of the substrate, the part of the
first film and the part of the second film have been
removed; and

etching an upper part of the second insulator film
to a level lower than the upper surface of the second
film.

Suba!
15 12. A semiconductor device comprising:
a substrate;

first and second gate insulator films formed on
the substrate, the first and second gate insulator
films having different thickness and/or being made of
different materials; and

20 first and second gate electrodes formed on the
first and second gate insulator films, the first and
second gate electrodes having different thickness
and/or being made of different materials, wherein a sum
of heights of the first gate insulator film and the
25 first gate electrode equals to a sum of heights of the
second gate insulator film and the second gate
electrode.

13. A method according to claim 1, wherein
the step of forming the first film and the second
film includes sub-steps of:

5 forming the first film and the second film on
an entire surface of the substrate;

forming a third film on the second film;

patterning said plurality of regions, thereby
forming a dummy wiring section; and

10 forming an insulating layer surrounding the
dummy wiring section, and

said step of forming the first insulator film and
the first gate electrode comprises the sub-steps of:

15 masking said plurality of regions, except at
least one region, and removing the first film, second
film and third film from said at least one of said
plurality of regions; and

20 forming the first insulator film and the
first gate electrode on said at least one of said
plurality of regions, from which the first film, second
film and third film have been removed.

14. A method according to claim 13, wherein said
step of forming the first film and the second film
comprises the sub-step of ion-implanting impurities by
using said dummy wiring section as a mask, thereby
25 forming a source region and a drain region.

15. A method according to claim 13, wherein said
step of forming the first film and the second film

comprises the sub-step of forming a second insulator film at side walls of a composite film composed of the first film, third film and fourth film, after said plurality of regions have been patterned.

5 16. A method according to claim 13, wherein said sub-step of forming the insulating section around the dummy wiring section forms a third insulator film on the substrate and performing chemical mechanical polishing on the third insulator film by using the
10 third film as a stopper.

 17. A method according to claim 13, wherein said sub-step of forming the first insulator film and the first gate electrode forms the first insulting film on the region from which the first film and second film
15 have been removed, forms the first gate electrode on the substrate and performs chemical mechanical polishing on the first gate electrode, thereby leaving the first gate electrode on the region from which the first film and second film have been removed.

20 18. A method according to claim 13, further comprising the step of:

 removing the third film from said plurality of regions, except at least one of said plurality of regions, after the first insulator film and first gate
25 electrode have been formed on said at least one of said plurality of regions, forming a second gate electrode on the second film formed on the regions from which the

third film has been removed, thereby forming a first gate electrode made of the first gate electrode on said at said least one of said plurality of regions and forming a second gate electrode made of the second gate electrode on said plurality of regions, except said at least one of said plurality of regions.

19. A method according to claim 18, wherein the step of forming the second gate electrode comprises the sub-steps of: -

forming the second gate electrode on the substrate; and

performing chemical mechanical polishing on the second gate electrode, thereby leaving the second gate electrode on the regions from which the third film has been removed.

20. A method according to claim 13, wherein said sub-step of forming the first insulator film and the first gate electrode forms the first insulator film by thermal oxidation.

21. A method according to claim 13, wherein said first insulator film is a deposited film.

22. A method according to claim 1, wherein the step of forming the first film and the second film includes sub-steps of:

forming the first film and the second film on an entire surface of the substrate;

forming a third film on the second film;

patterning said plurality of regions, thereby forming a dummy wiring section; and

forming an insulating section surrounding the dummy wiring section, and

5 said step of forming the first insulator film and the first gate electrode comprises the sub-steps of:

removing the first film, second film and third film from at least one of said plurality of regions;

10 forming the first insulating film on said at least one of said plurality of regions;

removing the third film from said plurality of regions, except said at least one of said plurality of regions; and

15 forming the first gate electrode on said plurality of regions.

23. A method according to claim 22, wherein said sub-step of forming the first gate electrode deposits the first gate electrode on the substrate and performs chemical mechanical polishing on the first gate
20 electrode, thereby leaving the first gate electrode on said plurality of regions.

24. A method according to claim 13, wherein said sub-step of forming the first insulator film and the first gate electrode performs selective etching on the
25 substrate in an atmosphere containing a mixture gas of hydrogen and water vapor, thereby forming the first insulator film.

25. A method of manufacturing a semiconductor device, comprising the steps of:

forming a first gate insulator film on a semiconductor substrate;

5 forming a first gate film on the first gate insulator film and forming a second film on the first gate film, thereby forming a composite film composed of the first gate film and the second film;

10 patterning the composite film, thereby forming a plurality of regions where gate electrodes are to be formed;

forming an insulating section surrounding said plurality of regions;

15 masking at least one of said plurality of regions and removing the second film from said plurality of regions, except said at least one of said plurality of regions; and

20 forming a second gate film on said at least one of said plurality of regions, from which the second film has been removed.

26. A semiconductor device comprising:

a semiconductor substrate;

25 a first transistor formed in a surface region of the substrate and including a first insulator film and a first gate electrode;

a second transistor formed in a surface region of the substrate and including a second insulator film and

a second gate electrode; and

a connection section formed on the substrate and between the first and second gate electrodes and electrically connecting sides of the first and second gate electrodes,

wherein said first and second insulator films constitute a set and said first and second gate electrodes constitute another set, elements of at least one of the two sets are different, said first and second insulator films are different in at least one of thickness, material and material composition, said first and second gate electrodes are different in at least one of material and material composition and a part of a side of the first gate electrode is connected to a part of a side of the second gate electrode.

27. A semiconductor device comprising:

a semiconductor substrate;

a first transistor formed on a first region of the substrate and including a first insulator film and a first gate electrode; and

a second transistor formed on a second region of the substrate and including a second insulator film and a second gate electrode, said second region being adjacent to the first region,

wherein said first and second insulator films constitute a set and said first and second gate electrodes constitute another set, elements of at least

one of the two sets are different, said first and second insulator films are different in at least one of thickness, material and material composition, said first and second gate electrodes are different in at least one of material and material composition and a part of a side of the first gate electrode is connected to a part of a side of the second gate electrode.

28. A device according to claim 27, wherein said part of the side of the first gate electrode and said part of the side of the second gate electrode are substantially perpendicular to a surface of said semiconductor substrate.

29. A device according to claim 12, wherein at least one of said first and second gate electrodes is formed by a damascene gate process.

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